



## Urban Agriculture Property Tax Credit Guidelines & Procedures (See CB-74-2015)

### **"Urban agricultural property" is real property that is:**

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- At least one-eighth of an acre and not more than five (5) acres.
- Located in a priority funding area, as defined in Section 5-7B-02 of the State Finance and Procurement Article of the Annotated Code of Maryland. *(This can also be found on PGATLAS.com, the layer can be found under "Administrative" and by turning on "Priority Funding Area")*
- Used for urban agricultural purposes. *(See definition of Urban Ag in CB-25-2016)*
- Zoned for agricultural uses or permitted as an urban farm pursuant to the Subtitle 27 – Zoning Ordinance of Prince George's County. These zones shall include: R-O-S, O-S, R-A, R-E, and R-R. Additionally R-80, R-55 and R-18. However, these zones are permitted but with stipulations that can be referenced in footnotes 97 and 109 of CB-25-2016.
- Shall be an urban agriculture property that is being used for urban agricultural purposes.
- May not be used for any other for-profit purpose that would subject the parcel to property tax liability.
- ONLY PROPERTIES THAT COMPLY WITH THE ABOVE TERMS MAY BE CONSIDERED FOR THE URBAN AGRICULTURE PROPERTY TAX CREDIT. *(See below for additional eligibility concerning income from farm produced commodities).*

### **Application procedures:**

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- The owner of the property must request an application for the tax credit.
- The owner or operator must comply with all established regulations concerning operation as an Urban Farm. (see **PGSCD Urban Agricultural Guidelines, Policies and Procedures for Certification and Management Plan Preparation**)
- PGSCD staff shall visit the property and interview landowner/operator and compile required data.
- PGSCD shall supply landowner/operator with the proper tax credit filing form and inform landowner/operator of any eligibility issues that may need to be addressed.
- If the operation meets all eligibility requirements and provides income documentation (\$2,500), PGSCD staff will accept the tax credit filing form and submit it to the Office of Finance with a recommendation of approval or denial.
- All records and documentation shall be kept in the landowners Farm Management Plan file.
- Once a year Landowners shall be required to reapply for the Tax Credit and provide appropriate income documentation to PGSCD. PGSCD shall visit the property yearly to

confirm the growing area and ensure that the landowner or operator is compliant with all other regulation pertaining to the Farm Management Plan.

**Acceptable documentation for income or value eligibility:**

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In order to be eligible, a landowner or operator shall produce agricultural products valued at Two Thousand Five Hundred Dollars (\$2,500) or more per tax year. Acceptable documentation shall include but is not limited to:

- Copies of sales receipts or invoices
- Provide an IRS Schedule F or C
- IRS 990 series form if the owner is a non-profit and, if relevant, evidence of current market rates

**Exceptions to value eligibility:**

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- A waiver may be granted for startup properties for up to two (2) years or for a declared natural disaster or drought.

**Office of Finance:**

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